

**Nonresident Withholding Tax Statement****592-B**

Attach to Form 592 for each recipient.

**Copy A FOR FRANCHISE TAX BOARD****Part I Recipient**

Recipient's name <b>0030</b>		<input type="checkbox"/> SSN <b>0010</b>
Address (number and street) <b>0040</b>	PMB no. <b>0050</b>	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. <b>0020</b>
City <b>0060</b>	State	ZIP Code Country

**Part II Withholding agent**

Withholding agent's (payer's/partnership's/limited liability company's) name <b>0090</b>		<input type="checkbox"/> SSN <b>0070</b>
Address (number and street) <b>0100</b>	PMB no. <b>0110</b>	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. <b>0080 0085</b>
City <b>0120</b>	State ZIP Code	Daytime telephone number ( ) <b>0130</b>

**Part III Type of income subject to withholding.** Check the applicable box(es).

<input type="checkbox"/> <b>0210</b> Payment to Independent Contractor	<input type="checkbox"/> <b>0220</b> Rents or Royalties	<input type="checkbox"/> <b>0230</b> Estate Distributions	<input type="checkbox"/> <b>0240</b> Trust Distributions	<input type="checkbox"/> <b>0250</b> Allocations to Foreign (non-U.S.) Nonresident Partner/Member	<input type="checkbox"/> <b>0260</b> Distributions to Domestic (U.S.) Nonresident Partner/Member	<input type="checkbox"/> <b>0265</b> Other	<b>0270</b> (describe)
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**Part IV Tax Withheld**

1 Total amount subject to withholding .....	1	<b>0280</b>	
2 Total California tax withheld .....	2	<b>0290</b>	

**Withholding Agent Instructions****General Information****Purpose**

Use Form 592-B, Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax withheld for nonresidents for the year. File a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592-B to flow the withholding through to their partners, members, S corporation shareholders, or beneficiaries whether they are residents or nonresidents of California.

**Note:** Use Form 592-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Forms 592-B.

**Common Errors / Helpful Hints**

- Tax ID numbers must be obtained from all payees.
- All fields must be completed.
- File Forms 592-B timely to avoid penalties.
- Examples of how to complete Form 592-B under various situations are provided on the Franchise Tax Board Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). Look for "Withholding" and "Nonresidents".

**Who Must File**

Any person who has withheld on payments to nonresidents or is a pass-through entity that was withheld upon and must flow through the withholding credit must file Forms 592-B (with Form 592, Nonresident Withholding Annual Return) with the Franchise Tax Board (FTB) and give two copies of Form 592-B to the persons or entities withheld upon.

**Note:** Withholding agents who withhold based on Form 594, Notice to Withhold Tax at Source, should not include that withholding on Form 592-B.

**When and Where to File**

File Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the FTB on or before January 31 following the close of the calendar year unless you are withholding on foreign (non-U.S.) partners. For withholding on foreign partners, file Forms 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Forms 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

Attach Copy A of Form 592-B to the back of Form 592 and mail with payment to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

If you are filing Form(s) 592-B by magnetic media, see Instructions for Form 592, Magnetic Media Requirements, for instructions on mailing the disk or CD to FTB.

Distribute the other copies of Form 592-B as follows:

- **Copies B & C** – Send to the recipient (vendor/payee) by the same date that Copy A is due to the FTB.
- **Copy D** – Retained by withholding agent.

**Penalties**

The withholding agent must furnish complete and correct copies of Forms 592-B to the FTB and to the recipient (vendor/payee) by the due date.

If the withholding agent fails to provide complete, correct, and timely Forms 592-B to the FTB for all nonresident withholding other than foreign partner withholding, the penalty per Form 592-B is:

- \$15 if filed within 30 days after the due date.
- \$30 if filed by August 1.
- \$50 if filed after August 1 or a correct form is not filed.